ECFS - Email Filing <PROCEEDING>96-45 <DATE>02/08/2005 <NAME>Nancy Ingling <ADDRESS1>PO Box 414 <ADDRESS2> <CITY>Gambier <STATE>OH <ZIP>43022 <LAW-FIRM> <ATTORNEY> <FILE-NUMBER> <DOCUMENT-TYPE> RC <PHONE-NUMBER>740-427-9443 <DESCRIPTION> <CONTACT-EMAIL>

<TEXT>I urge you to reject a flat fee proposal that would change how contributions are made to the Universal Service Fund. The result will be to tax low income people and businesses proportionately higher than high income people and businesses for essential services. I am concerned that this proposal could make my current service unaffordable.

Taxes and surcharges on telephone service are already outrageously high for those of us with basic service and modest incomes. They are hidden taxes that voters cannot control.

Telephone and basic communication services are essential today and should not be taxed at all. Certainly they should not discriminate against the less wealthy segments of the population.

Please decrease the tax burden on the average residential or small business owner and certainly do not increase rates that even now are far too high. Sincerely,

Nancy Ingling PO Box 414 Gambier, OH 43022

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